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REMARKS

This is in response to the Office Action mailed on March 23, 2004. Applicant has amended claim 3 and added new claims 23-35. Also with this Amendment, Applicant has corrected minor errors in the specification and drawings. Reconsideration of the application, as amended, is respectfully requested.

In the Office Action, the Examiner required election of one of two distinct inventions: Invention I corresponding to claims 1-18 drawn to a method for forming a beveled writing pole; and Invention II corresponding to claims 19-22 drawn to a beveled writing pole. Applicant hereby elects, with traverse, to prosecute Invention I, subject to reconsideration by the Examiner.

It is respectfully requested that the Examiner reconsider the requirement for restriction. At least portions of Invention I and Invention II are believed to be sufficiently related so they should be examined in one case. Even though slightly different in language, they are directed toward the same invention. In particular, independent claim 1 of Invention I describes a method of forming the product of Invention II. Applicant respectfully disagrees with the Examiner's assessment that the product of Invention II "can be made by another and materially different process such as without a polishing process." In particular, independent claim 1 of Invention I does not contain the "polishing process" identified by the Examiner. Rather, independent claim 1 describes a method of forming the beveled writing pole of Invention II, but without describing any specific process technique. Accordingly, Applicant submits that Invention I and Invention II are sufficiently related such that they should be examined in the same case. Reconsideration of the requirement for restriction is respectfully requested.

Also in the Office Action, the Examiner required election of one of six patentably distinct species of Invention I: Species A corresponding to FIG. 8 and claims 2 and 16; Species B corresponding to FIGS. 9.1-9.3 and claims 4, 5 and 18; Species C corresponding to FIGS. 10.1-10.3 and claims 3 and 17; Species D corresponding to FIGS. 11.1-11.3 and claim 6; Species E corresponding to a process of polishing the first magnetic layer and claim 7; and Species F corresponding to FIGS. 11.1, 11.2 and 11.5 and claim 8.

Applicant hereby elects to prosecute Species C corresponding to FIGS. 10.1-10.3, which relate to the formation of a ramped step, on which a beveled portion of a writing pole portion can be formed. Originally filed claims 1, 3, 6-15, and 17 are readable on the elected Species. Additionally, new claims 23-29 and 32-35 submitted herewith are readable on the elected species.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

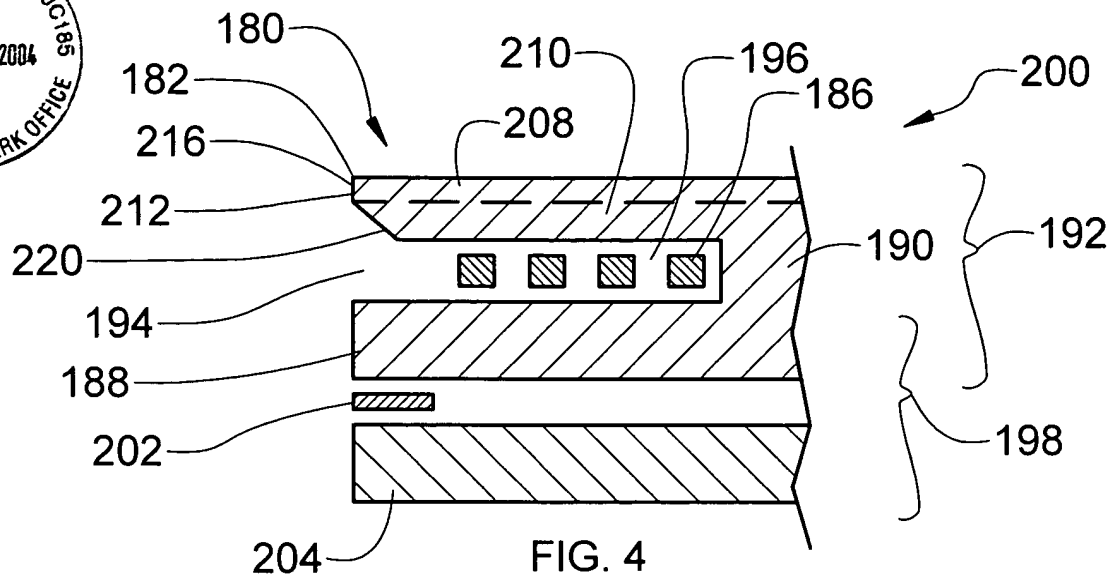
Respectfully submitted,

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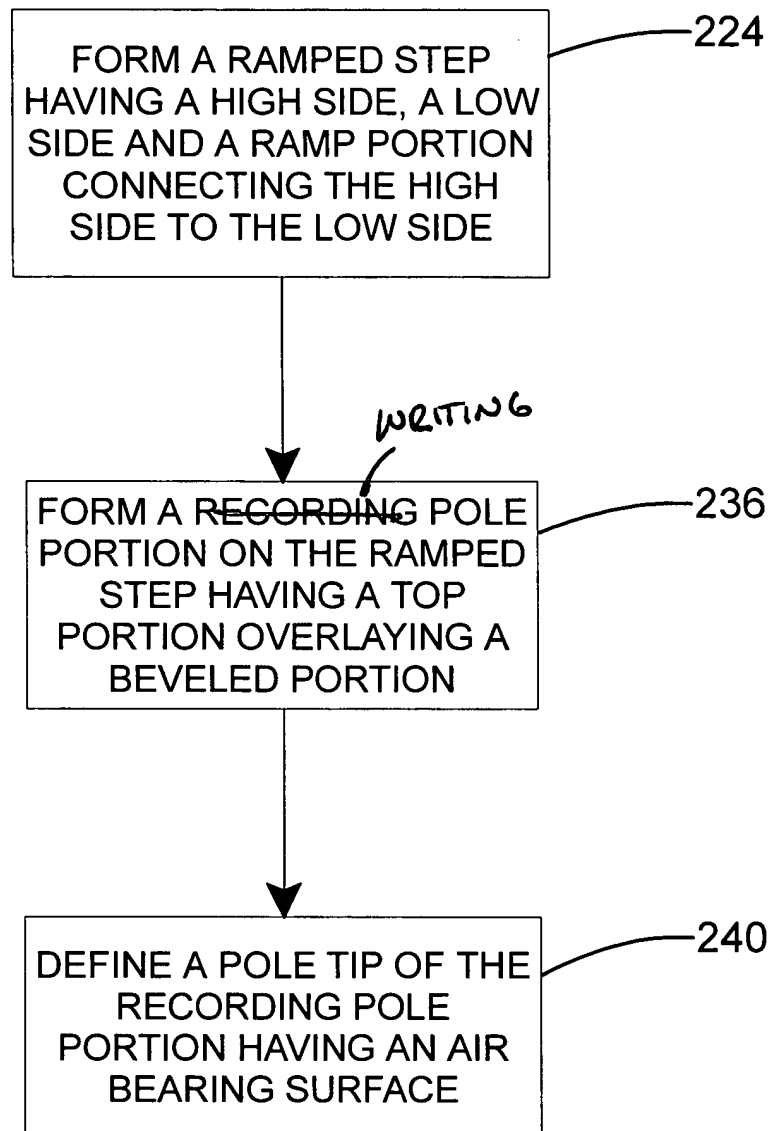


FIG. 7

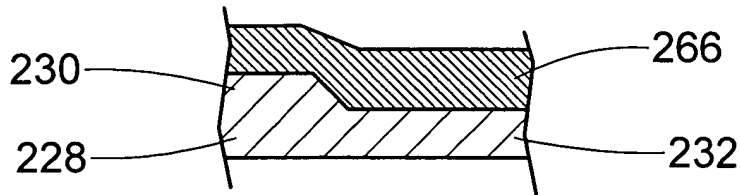


FIG. 11.1

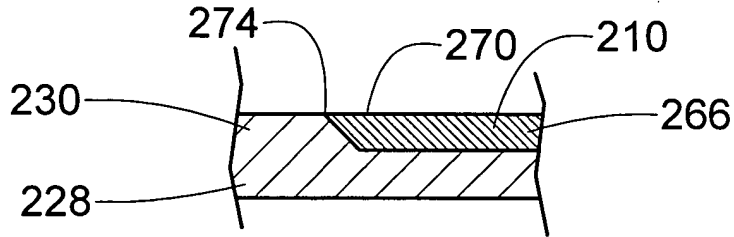


FIG. 11.2

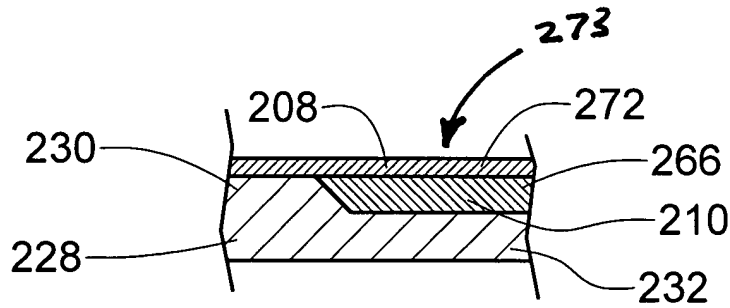


FIG. 11.3

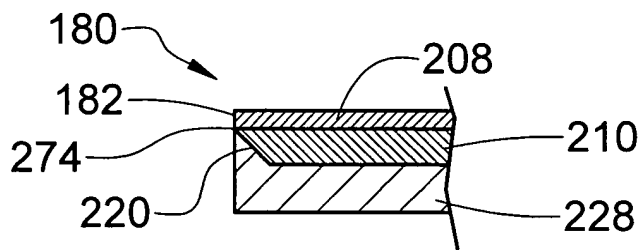


FIG. 11.4

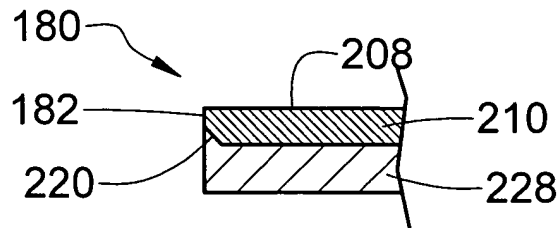


FIG. 11.5